

WEIL, GOTSHAL & MANGES LLP  
767 Fifth Avenue  
New York, New York 10153  
Telephone: (212) 310-8000  
Facsimile: (212) 310-8007  
Ray C. Schrock, P.C.  
Garrett A. Fail  
Sunny Singh

*Attorneys for Debtors and Debtors in Possession*

**UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK**

-----X	:	
	:	
<b>In re</b>	:	<b>Chapter 11</b>
	:	
<b>SEARS HOLDINGS CORPORATION, et al.,</b>	:	<b>Case No. 18-23538 (SHL)</b>
	:	
<b>Debtors.<sup>1</sup></b>	:	<b>(Jointly Administered)</b>
	:	
-----X	:	

**NOTICE REGARDING FIFTH AND FINAL DISTRIBUTION PURSUANT  
TO ADMINISTRATIVE EXPENSE CLAIMS CONSENT PROGRAM**

---

<sup>1</sup> The Debtors in these chapter 11 cases, along with the last four digits of each Debtor's federal tax identification number, are as follows: Sears Holdings Corporation (0798); Kmart Holding Corporation (3116); Kmart Operations LLC (6546); Sears Operations LLC (4331); Sears, Roebuck and Co. (0680); ServiceLive Inc. (6774); SHC Licensed Business LLC (3718); A&E Factory Service, LLC (6695); A&E Home Delivery, LLC (0205); A&E Lawn & Garden, LLC (5028); A&E Signature Service, LLC (0204); FBA Holdings Inc. (6537); Innovel Solutions, Inc. (7180); Kmart Corporation (9500); MaxServ, Inc. (7626); Private Brands, Ltd. (4022); Sears Development Co. (6028); Sears Holdings Management Corporation (2148); Sears Home & Business Franchises, Inc. (6742); Sears Home Improvement Products, Inc. (8591); Sears Insurance Services, L.L.C. (7182); Sears Procurement Services, Inc. (2859); Sears Protection Company (1250); Sears Protection Company (PR) Inc. (4861); Sears Roebuck Acceptance Corp. (0535); SR – Rover de Puerto Rico, LLC (f/k/a Sears, Roebuck de Puerto Rico, Inc.) (3626); SYW Relay LLC (1870); Wally Labs LLC (None); SHC Promotions LLC (9626); Big Beaver of Florida Development, LLC (None); California Builder Appliances, Inc. (6327); Florida Builder Appliances, Inc. (9133); KBL Holding Inc. (1295); KLC, Inc. (0839); Kmart of Michigan, Inc. (1696); Kmart of Washington LLC (8898); Kmart Stores of Illinois LLC (8897); Kmart Stores of Texas LLC (8915); MyGofer LLC (5531); Rover Brands Business Unit, LLC (f/k/a Sears Brands Business Unit Corporation) (4658); Sears Holdings Publishing Company, LLC. (5554); Sears Protection Company (Florida), L.L.C. (4239); SHC Desert Springs, LLC (None); SOE, Inc. (9616); StarWest, LLC (5379); STI Merchandising, Inc. (0188); Troy Coolidge No. 13, LLC (None); BlueLight.com, Inc. (7034); Sears Brands, L.L.C. (4664); Sears Buying Services, Inc. (6533); Kmart.com LLC (9022); Sears Brands Management Corporation (5365); and SRe Holding Corporation (4816). The location of the Debtors' corporate headquarters is c/o M-III Partners, LP, 1700 Broadway, 19th Floor, New York, NY 10019.

**QUESTIONS REGARDING THIS NOTICE SHOULD BE ADDRESSED TO:  
SEARSAECPBALLOTSETTLEMENT@M3-PARTNERS.COM**

On October 15, 2019, the Court entered the *Order (I) Confirming Modified Second Amended Joint Chapter 11 Plan of Sears Holdings Corporation and Its Affiliated Debtors and (II) Granting Related Relief* (ECF No. 5370) (the “**Confirmation Order**”), approving, among other things, the Administrative Expense Claims Consent Program.<sup>2</sup>

**PLEASE TAKE NOTICE** that the conditions set forth in the Confirmation Order for an additional distribution pursuant to the Administrative Expense Claims Consent Program have been met. The Debtors intend to commence an additional distribution (the “**Fifth Distribution**”) on or about October 14, 2022 (the “**Distribution Date**”).

**PLEASE TAKE FURTHER NOTICE** that the Fifth Distribution shall provide holders of Settled Administrative Expense Claims up to the applicable cap for such claimant’s Settled Administrative Expense Claim(s), in full and final satisfaction of such Settled Administrative Expense Claim(s).

**PLEASE TAKE FURTHER NOTICE** that **Exhibit A** hereto lists the Opt-In Settled Admin Claims that will receive a Fifth Distribution.

**PLEASE TAKE FURTHER NOTICE** that **Exhibit B** hereto lists the Non Opt-Out Settled Admin Claims that will receive a Fifth Distribution.

**PLEASE TAKE FURTHER NOTICE** that **Exhibit C** hereto (the “**Disputed Claims**”) lists the Administrative Expense Claims that have not been settled or allowed under the Administrative Expense Claims Consent Program. No distribution will be made to holders of

---

<sup>2</sup> Capitalized terms not otherwise herein defined shall have the meaning ascribed to such terms in the Confirmation Order.

Disputed Claims as part of the Fifth Distribution, and for each Disputed Claim, the Debtors shall reserve an amount of cash which represents the distribution that would otherwise be provided to such holder as part of the Fifth Distribution.

**PLEASE TAKE FURTHER NOTICE** that the distributions and the amounts set forth in the attached exhibits are subject to change in all respects and amounts may be subject to certain deductions for processing and/or wire fees.

**PLEASE TAKE FURTHER NOTICE** that Debtors request that each Opt-In Settled Admin Claimant and each Non Opt-Out Admin Claimant provide the Debtors with a valid Taxpayer Identity Number (“TIN”). The Debtors shall not send distributions to any Claimant until the Debtors have received a valid TIN for such Claimant. The Form W-9 (or, if applicable, Form W-8 for non-U.S. creditors) supplying TIN and other information including a signature and current date should be emailed to [searsw9orequivalent@m3-partners.com](mailto:searsw9orequivalent@m3-partners.com).

**PLEASE TAKE FURTHER NOTICE** that, in accordance with the *Order Approving Joint Motion of Debtors and Official Committee of Unsecured Creditors for Entry of an Order Approving Settlement Agreements, Granting Related Relief, and Authorizing Certain Nonmaterial Plan Modifications in Furtherance of the Effective Date of the Plan* (ECF No. 10629) (the “**Settlement Order**”), the Debtors intend to make the Second Lien Notes Settlement Payment (as defined in the Settlement Order) on the Distribution Date.

**PLEASE TAKE FURTHER NOTICE** that nothing herein shall be deemed to waive, impair, release, or effect any claims and causes of action the Debtors may hold against any parties, including but not limited to, claims under Chapter 5 of the Bankruptcy Code, and all claims and causes of action shall be expressly preserved unless waived or settled pursuant to a separate, written agreement with the Debtors, including the right of the Debtors to seek to disgorge the Fifth Distribution from any participant of the Fifth Distribution.

Dated: October 7, 2022  
New York, New York

/s/ Garrett A. Fail  
WEIL, GOTSHAL & MANGES LLP  
767 Fifth Avenue  
New York, New York 10153  
Telephone: (212) 310-8000  
Facsimile: (212) 310-8007  
Ray C. Schrock, P.C.  
Garrett A. Fail  
Sunny Singh

*Attorneys for Debtors  
and Debtors in Possession*

**Exhibit A**

**Opt-In Settled Admin Claims**

Allowed Opt-In Claims				
Ref.	Creditor Name	Ballot ID	Settled Administrative Claim Amount	Final Distribution Amount
1	24 7 AI INC	182353801043388	\$997,898.00	\$239,495.52
2	4207602 CANADA INC	182353801017310	\$371,972.12	\$89,273.31
3	Ainsworth Pet Nutrition LLC	182353801017192	\$151,692.25	\$36,406.14
4	Alpine Creations Ltd	182353801043224	\$600,000.00	\$144,000.00
5	APEX TOOL GROUP LLC	182353801013976	\$250,000.00	\$60,000.00
6	Architectural Graphics, Inc. (AGI)	182353801018115	\$114,660.50	\$27,518.52
7	ARMOUTH INTERNATIONAL INC.	182353801043267	\$90,000.00	\$21,600.00
8	ARROW SPORTSWEAR	182353801039942	\$368,261.20	\$88,382.69
8	Auxo International Ltd	182353801013795	\$254,150.50	\$94,716.61
9	Beauty 21 Cosmetics, Inc.	182353801043276	\$144,928.32	\$34,782.80
10	Bradford Capital Holdings, LP as Transferee of U.S. Nonwovens Corp	182353801042956	\$71,932.03	\$17,263.69
11	Builder's Best, Inc.	182353801016497	\$96,154.08	\$23,076.98
12	Citi-Talent Limited	182353801039846	\$305,564.84	\$73,335.56
13	Clover Imaging Group, LLC, assignee of Clover Technologies Group	182353801042526	\$86,600.00	\$20,784.00
14	Data Print Technologies, Inc.	182353801042919	\$70,048.15	\$16,811.56
14	Dorcy International, Inc.	182353801043390	\$413,717.53	\$99,292.21
15	DXC Technology Services LLC	182353801043334	\$105,686.00	\$25,364.64
16	Environmental Products & Services Inc.	182353801040189	\$1,338,099.26	\$321,143.82
16	Fair Harbor Capital LLC as Transferee of Water, Inc.	182353801042252	\$75,436.15	\$18,104.68
18	Gokaldas Exports Ltd.	182353801043087	\$1,020,000.00	\$244,800.00
19	GRACO CHILDRENS PRODUCTS INC	182353801042504	\$156,863.19	\$37,647.17
20	Hain Capital Investor Master Fund, Ltd.	ECF No. 5301	\$8,162,574.94	\$1,959,017.99
21	Hain Capital Investor Master Fund, Ltd.	182353801042781	\$198,031.00	\$47,527.44
22	Hansae Co. Ltd.	182353801013874	\$987,810.20	\$237,074.45
23	HUSQVARNA OUTDOOR PRODUCTS INC	182353801014556	\$1,326,374.38	\$318,329.82
17	IGCFO as Tranferee of Fulcrum Credit Partners as Transferee of Whitebox Asymmetric Partners LP	ECF No. 9962	\$8,907,287.61	\$2,137,749.03
24	International Paper	182353801040331	\$116,548.33	\$27,971.60
25	IVY TRADING INC	182353801015859	\$101,028.50	\$24,246.84
26	JOHNSON & JOHNSON CONSUMER INC.	182353801040358	\$350,224.22	\$84,053.81
26	JS Products, Inc.	182353801042050	\$90,288.00	\$21,669.12
27	K G Denim Limited	182353801043376	\$354,690.20	\$85,125.65
28	Kimberly-Clark Corporation	182353801042091	\$748,232.33	\$179,575.76
29	Kimberly-Clark Puerto Rico, Inc.	182353801042095	\$130,509.43	\$31,322.26
30	KIR Montebello, L.P.	182353801013661	\$92,474.80	\$22,193.95
31	Levi Strauss & Co., Inc.	182353801040418	\$951,432.16	\$228,343.72
32	Lisa International	182353801041578	\$388,503.60	\$93,240.86
33	M&S Landscaping Inc.	182353801018193	\$201,297.70	\$48,311.45
34	MC Builders, LLC	182353801017770	\$112,473.85	\$26,993.72
35	MECHANIX WEAR	182353801019182	\$73,642.44	\$17,674.19
36	MEGAGOODS INC	182353801019196	\$109,586.30	\$26,300.71
37	Micro Focus, LLC	182353801043430	\$136,562.24	\$32,774.94
35	Milton Manufacturing, LLC	182353801018123	\$150,852.86	\$36,204.69
36	NETRELEVANCE LLC	182353801041945	\$214,464.98	\$51,471.60
37	Niagara Bottling, LLC	182353801041960	\$257,552.41	\$61,812.58
38	Olympus Peak Master Fund LP as Transferee of Allure Gem	182353801043465	\$947,906.85	\$227,497.64
39	Optiv Security, Inc.	182353801042596	\$628,982.63	\$150,955.83
40	PCL Co Limited	182353801043032	\$381,546.07	\$91,571.06
41	PCL Co Limited	182353801043030	\$331,685.81	\$79,604.59
42	Pearl Global Industries Limited	ECF No. 6053	\$1,130,000.00	\$271,200.00
43	Richline Group, Inc.	182353801040664	\$221,281.36	\$53,107.53

Allowed Opt-In Claims				
Ref.	Creditor Name	Ballot ID	Settled Administrative Claim Amount	Final Distribution Amount
44	Rosemary Assets Limited	182353801017003	\$253,276.68	\$60,786.40
45	Rosemary Assets Limited	182353801039868	\$176,356.58	\$42,325.58
46	ROSY BLUE INC	182353801020106	\$110,428.07	\$26,502.74
47	Sakar International Inc	182353801020180	\$70,174.25	\$16,841.82
48	Seaport Loan Products LLC as Transferee of Hero USA Inc. as Transferee of Signature Brands, LLC	182353801040280	\$433,963.20	\$104,151.17
49	Securian Life Insurance	182353801018211	\$2,026,298.78	\$486,311.71
50	Shenzhen Everbest Machinery Industry Co., LTD	182353801043092	\$163,467.47	\$39,232.19
12	SLFAQ as Transferee of Cherokee Debt Acquisition	ECF No. 5301b	\$533,555.00	\$128,053.20
51	STAMAR PACKAGING INC	182353801018958	\$219,678.81	\$52,722.91
52	Steven Vardi, Inc.	182353801040752	\$72,542.24	\$17,410.14
53	Sunbeam Products, Inc.	182353801041220	\$75,589.16	\$18,141.40
54	Tannor Partners Credit Fund, LP	182353801043358	\$623,959.29	\$149,750.23
55	TeleBrands, Corp.	182353801018195	\$115,027.00	\$27,606.48
56	TELUS ENTERPRISE SOLUTIONS CORP	182353801040788	\$998,100.58	\$239,544.14
56	The Goodyear Tire & Rubber Company	182353801041291	\$382,884.12	\$91,892.19
57	THE KRAFT HEINZ COMPANY(1)	182353801041293	\$191,548.01	\$45,971.52
58	The Trustees of the Estate of the Bernice Pauahi Bishop, doing business as Kamehameha Schools	182353801018482	\$199,049.00	\$47,771.76
59	TRC Master Fund LLC as Transferee of Bonnier Corporation	182353801013612	\$840,303.28	\$201,672.79
60	TRC Master Fund LLC as Transferee of Directions Studio LLC	182353801016797	\$83,991.06	\$20,157.85
61	TRC Master Fund LLC as Transferee of EuroBlooms, LLC	182353801042221	\$148,986.00	\$35,756.64
62	TRC Master Fund LLC as Transferee of Home Products International - North America, Inc.	182353801015296	\$1,095,886.96	\$263,012.87
63	TRC Master Fund LLC as Transferee of Homeadvisor, Inc.	182353801013613	\$607,879.84	\$145,891.16
64	TRC Master Fund LLC as Transferee of Jordache Enterprises, Inc.	182353801014943	\$1,000,000.00	\$240,000.00
65	TRC Master Fund LLC as Transferee of Jore Corporation	182353801040376	\$280,117.22	\$67,228.13
66	TRC Master Fund LLC as Transferee of Superb international Co., Ltd. (#1)	182353801043100	\$159,183.20	\$38,203.97
67	TRC Master Fund LLC as Transferee of Two Lips Shoe Company	182353801040828	\$146,347.20	\$35,123.33
68	TRC Master Fund LLC as Transferee of USA Outerwear LLC	182353801020974	\$395,122.75	\$94,829.46
69	TRC Master Fund LLC as Transferee of Wing Hing Shoes Factory Limited	182353801043472	\$228,487.26	\$54,836.94
70	Vehicle Service Group, LLC dba Rotary Lift, a Dover corporation	182353801040970	\$168,915.17	\$40,539.64
71	Verint Americas Inc	182353801040853	\$129,993.18	\$31,198.36
72	Western Sales Trading Company	182353801039837	\$100,297.33	\$24,071.36
73	Whitebox Partners LP	ECF No. 5301a	\$13,581,410.02	\$3,259,538.41
74	Xiamen Golden Textile Imp & Exp Co, LTD	182353801043461	\$794,772.88	\$190,745.49
Total			\$61,295,100.92	\$14,744,544.67

**Exhibit B**

**Non Opt-Out Settled Admin Claims**



Allowed Non-Opt-Out Claims				
Ref.	Creditor Name	Ballot ID	Settled Administrative Claim Amount	Final Distribution Amount
1	3M COMPANY	182353801042647	\$271,130.19	\$78,627.76
2	A.O. SMITH CORPORATION	182353801042660	\$608,749.87	\$176,537.46
3	ADAM LEVINE PRODUCTIONS, INC.	182353801043433	\$61,566.46	\$17,854.27
4	ADP RPO LLC	182353801017163	\$82,092.13	\$23,806.72
5	AIR VAL INTERNATIONAL	182353801016993	\$80,321.46	\$23,293.22
6	ALLIED UNIVERSAL SECURITY SERVICES	182353801042592	\$99,313.16	\$28,800.82
7	AMCAP WILSON II, LLC	182353801047200	\$118,625.14	\$34,401.29
8	AMERICAN INTERNATIONAL INDUSTRIES	182353801017291	\$64,372.68	\$18,668.08
9	AMERICAN TIRE DISTRIBUTORS INC	182353801039928	\$281,089.63	\$81,515.99
10	AMI / Vir Ventures INC	182353801039931; 182353801040864	\$74,202.47	\$21,518.72
11	AMTRANET GROUP	182353801017339	\$81,155.81	\$23,535.18
12	APPLIED PREDICTIVE TECHNOLOGIES	182353801042687	\$83,333.33	\$24,166.67
13	ARA INC	182353801042694	\$101,406.44	\$29,407.87
14	ARAMARK MANAGEMENT SERVICES LP	182353801042695	\$81,809.19	\$23,724.67
15	ARAMARK UNIFORM CORP ACCTS	182353801043246	\$199,528.41	\$57,863.24
16	ARCA INDUSTRIAL (NJ), INC.	182353801018083	\$769,575.77	\$223,176.97
17	ATLAS SIGNS HOLDINGS, INC.	182353801047209	\$156,298.59	\$45,326.59
18	BH NORTH AMERICA CORPORATION	182353801039968	\$94,920.00	\$27,526.80
19	BLUE LINE DISTRIBUTING INC	182353801042967	\$235,060.17	\$68,167.45
20	BOUNCE EXCHANGE INC	182353801042937	\$304,302.63	\$88,247.76
21	BRIXMOR COVINGTON GALLERY OWNER, LLC (BRIXMOR PROPERTY GROUP, INC.) T/A GOVINGTON GALLERY, CONVINGTON, GA	182353801013731.00	\$8,142.00	\$6,513.60
22	BUXTON ACQUISITION CO., LLC	182353801016506	\$66,570.55	\$19,305.46
23	CALAMP WIRELESS NETWORKS CORPORATION	182353801042372	\$203,016.82	\$58,874.88
24	CALERES INC	182353801016536	\$84,217.53	\$24,423.08
25	CAPITAL BRANDS, LLC	182353801042402	\$74,244.00	\$21,530.76
26	CENTRAL POWER DISTRIBUTORS INC	182353801042445	\$338,414.37	\$96,615.85
27	CHANGZHOU RAJAYCAR IMP & EXP CO LTD	182353801013800	\$137,452.89	\$39,861.34
28	CIGOL CONTRACTING LLC	182353801042488	\$114,464.69	\$33,194.76
29	CITY CHOICE LIMITED	182353801039847	\$362,108.24	\$105,011.39
30	CLOROX SALES CO	182353801016104	\$183,448.18	\$53,199.97
31	COMBINE INTERNATIONAL	182353801016075	\$190,000.00	\$55,100.00
32	COMERCIALIZADORA DE CALZADO	182353801043179	\$86,401.26	\$25,056.37
33	CONDUENT BUSINESS SERVICES LLC	182353801040081	\$229,992.81	\$66,697.91
34	CORPORATION SERVICE COMPANY	182353801149948	\$305,000.00	\$88,450.00
35	CRAYOLA LLC	182353801016199	\$70,021.74	\$20,306.30
36	CREATIVE CONSTRUCTION & FACILITIES	182353801042752	\$85,342.76	\$24,749.40
37	CYXTERA COMMUNICATIONS, LLC	182353801040120	\$236,485.61	\$68,580.83
38	DEWAN & SONS	182353801018021	\$73,650.04	\$21,358.51
39	E&C CUSTOM PLASTICS, INC.	182353801040171	\$73,712.55	\$21,376.64
40	EATON CORPORATION	182353801042140	\$91,451.31	\$26,520.88
41	EL VOCERO DE PUERTO RICO	182353801015905	\$13,904.98	\$11,123.98
42	E-LAND APPAREL LTD	182353801043083	\$92,783.92	\$26,907.34
43	ELDON W GOTTSCHALK & ASSOICATES LLC	182353801042161	\$165,826.78	\$48,089.77
44	ELECTROLUX HOME PRODUCTS INC	182353801042162	\$150,000.00	\$120,000.00
45	ELM CREEK REAL ESTATE LLC	182353801043434	\$65,123.00	\$18,885.67
46	EMPIRE ELECTRONIC CORP	182353801014346	\$80,106.98	\$23,231.02
47	EPIC DESIGNERS LIMITED	182353801043341	\$100,000.00	\$29,000.00
48	ESCREEN INC	182353801042205	\$153,048.25	\$44,383.99
49	ESJAY INTERNATIONAL PRIVATE LIMITED	182353801043084	\$88,000.00	\$25,520.00
50	EVERLAST WORLD'S BOXING HEADQUARTERS CORP.	182353801017953	\$340,000.00	\$98,600.00
51	EXMART INTERNATIONAL PVT LTD	182353801018022	\$10,087.40	\$8,069.92
52	FOUR SEASONS DESIGN INC	182353801015526	\$88,372.80	\$25,628.11

Allowed Non-Opt-Out Claims				
Ref.	Creditor Name	Ballot ID	Settled Administrative Claim Amount	Final Distribution Amount
53	FOX RUN LIMITED PARTNERSHIP (BRIXMOR PROPERTY GROUP, INC.) T/A FOX RUN SHOPPING CENTER, PRINCE FREDERICK, MD	182353801043417.00	\$41,501.00	\$33,200.80
54	FUZHOU FUSHAN PNEUMATIC CO.,LTD.	182353801039834	\$322,000.00	\$93,380.00
55	GIZA SPINNING AND WEAVING CO	182353801043163	\$64,873.13	\$18,813.21
56	GLAMOUR CORPORATION	182353801042429	\$108,539.46	\$31,476.44
57	GLOBANT, LLC	182353801018205	\$61,966.43	\$17,970.26
58	GOLD LLC	182353801015741	\$80,847.65	\$23,445.82
59	GREAT LAKES TECHNOLOGIES LLC	182353801016160	\$85,000.00	\$24,650.00
60	GREENWOOD MALL LLC	182353801018139	\$88,855.61	\$25,768.13
61	GROUPBY USA, INC.	182353801018247	\$100,000.00	\$29,000.00
62	GS PORTFOLIO HOLDINGS LLC	182353801013690	\$82,063.56	\$23,798.43
63	GSK CONSUMER HEALTHCARE SERVICES	182353801040265	\$284,100.46	\$82,389.13
64	GTM USA CORPORATION	182353801040267	\$81,829.23	\$23,730.48
65	HAIER US APPLIANCE SOLUTIONS INC	182353801040274	\$2,586,885.00	\$750,196.65
66	Hain Capital Investors Master Fund, Ltd as Transferee of BST International Fashion, Ltd	182353801042778	\$650,000.00	\$188,500.00
67	HARVEST CONSUMER PRODUCTS LLC	182353801015176	\$67,352.96	\$19,532.36
68	HELEN ANDREWS INC	182353801043003	\$206,486.76	\$59,881.16
69	HK SINO-THAI TRADING CO LTD	182353801043014	\$160,000.00	\$46,400.00
70	ICON DE HOLDINGS LLC	182353801018484	\$3,224,470.81	\$935,096.53
71	ICON HEALTH AND FITNESS INC	182353801015359; 182353801041852	\$8,322,737.78	\$2,413,593.96
72	ICON NY HOLDINGS LLC	182353801013730	\$1,546,306.92	\$448,429.01
73	INNOCOR INC	182353801043471	\$36,581.67	\$14,540.32
74	INTERDESIGN INC	182353801014585	\$162,869.37	\$47,232.12
75	INTERMODAL SALES	182353801014587	\$323,525.00	\$93,822.25
76	JEFF SMITH BLDG & DEVELOPMENT INC	182353801042008	\$80,741.50	\$41,310.32
77	K G DENIM LTD	182353801043377 182353801043375	\$277,818.08	\$80,567.24
78	KAI NING LEATHER PRODUCTS CO LTD	182353801039852	\$526,722.02	\$152,749.39
79	KELLERMEYER BERGENSONS SERVICES, LLC	182353801018127	\$493,864.95	\$143,220.84
80	KISS PRODUCTS INC	182353801015086	\$240,440.88	\$69,727.86
81	KOOLATRON INC	182353801014686	\$204,030.59	\$59,168.87
82	KUMHO TIRES USA INC	182353801040404	\$120,594.78	\$34,972.49
83	LIANG YI DA PTE. LTD.	182353801017441	\$192,551.17	\$55,839.84
84	LIVETRENDS DESIGN GROUP LLC	182353801041581	\$82,070.38	\$23,800.41
85	LONGSHORE LIMITED	182353801043425	\$381,364.82	\$110,595.80
86	LSC COMMUNICATIONS US, LLC.	182353801041604	\$123,288.43	\$35,753.64
87	MANPOWERGROUP US INC.	182353801043369	\$109,003.00	\$31,610.87
88	MANSHEEN INDUSTRIES LTD.	182353801039860 182353801039859	\$273,597.32	\$79,343.22
89	MANTKIN LLC	182353801018261	\$224,817.38	\$65,197.04
90	MBI SPORT INC.	182353801041683	\$248,858.20	\$72,168.88
91	MICROSTRATEGY INC	182353801041745	\$262,636.20	\$76,164.50
92	MIDWEST AIR TECHNOLOGIES INC	182353801019260	\$171,281.63	\$49,671.67
93	MIDWEST TOOL AND CUTLERY COMPANY	182353801019270	\$105,590.30	\$30,621.19
94	MIEN CO., LTD.	182353801041760	\$1,461,910.61	\$423,954.08
95	Milberg Factors, Inc.	182353801019279	\$75,000.00	\$21,750.00
96	MJC INTERNATIONAL GROUP LLC	182353801019326	\$154,271.70	\$44,738.79
97	MKK ENTERPRISES CORP	182353801043413	\$1,784,209.43	\$517,420.73
98	NDA WHOLESALE DISTRIBUTORS	182353801019453	\$102,393.13	\$29,694.01
99	NEUCO INC	182353801041947	\$61,245.82	\$17,761.29
100	NORCELL, INC	182353801041968	\$82,472.22	\$23,916.94
101	OAKLEAF WASTE MANAGEMENT LLC	182353801019567	\$61,569.22	\$17,855.07
102	ONE WORLD TECHNOLOGIES INC	182353801019622	\$605,923.08	\$175,717.69

Allowed Non-Opt-Out Claims				
Ref.	Creditor Name	Ballot ID	Settled Administrative Claim Amount	Final Distribution Amount
103	OXO International, Ltd	182353801019683	\$196,369.97	\$56,947.29
104	PERSADO INC	182353801040585	\$175,000.00	\$50,750.00
105	PLAZA PROVISION CO	182353801041369	\$87,549.47	\$25,389.35
106	PUERTO RICO SUPPLIES GROUP	182353801019951	\$101,625.26	\$29,471.33
107	R2P GROUP INC	182353801020009	\$119,939.85	\$34,782.56
108	RAGHU EXPORTS (INDIA) PVT LTD	182353801043124	\$65,759.26	\$19,070.19
109	REED AND PICK	182353801017028	\$30,833.81	\$8,941.80
110	RENFRO CORPORATION	182353801018594	\$110,462.22	\$32,034.04
111	REVIEWED.COM	182353801040652	\$87,500.00	\$25,375.00
112	RIVAL MANUFACTURING CO	182353801018670	\$128,522.14	\$37,271.42
113	ROSENTHAL & ROSENTHAL	182353801020071	\$189,818.92	\$55,047.49
114	RUBBERMAID INCORPORATED	182353801040671	\$62,250.00	\$18,052.50
115	SAMIL SOLUTION CO., LTD.	182353801041881 182353801041882	\$100,000.00	\$29,000.00
116	SCHUMACHER ELECTRIC CORP	182353801020241	\$168,265.97	\$48,797.13
117	SECUROSIS LLC	182353801040694	\$60,000.00	\$17,400.00
118	SENSORMATIC ELECTRONICS CORP	182353801040708	\$171,207.00	\$49,650.03
119	SHANGHAI FOCHIER INTL TRADE CO LTD	182353801043035	\$138,103.48	\$40,050.01
120	Shoreline Capital - Transferee from K7 Design Group	182353801156168	\$50,265.00	\$40,212.00
121	SOFTWARE AG USA INC	182353801041168	\$84,351.87	\$24,462.04
122	SOS MAINTENANCE INC	182353801041172	\$59,330.31	\$17,205.79
123	STAPLES INC	182353801041214	\$382,952.05	\$111,056.09
124	STAPLES NATIONAL ADVANTAGE	182353801018969	\$273,264.18	\$79,246.61
125	STIG JIANGSU LIGHT & TEXTILE	182353801017472	\$320,097.08	\$92,828.15
126	SUMIT TEXTILE INDUSTRIES	182353801017033	\$94,381.64	\$27,370.68
127	SUN VALLEY CONSTRUCTION OF MICHIGAN	182353801041216	\$67,326.00	\$19,524.54
128	SUNBEAM PRODUCTS, INC.	182353801041219	\$79,685.64	\$23,108.84
129	SUNSHINE MILLS INC	182353801020524	\$156,333.08	\$45,336.59
130	SUZHOU KILAI TRADING CO LTD	182353801043103	\$147,383.76	\$42,741.29
131	SYNERGETIC STAFFING, LLC	182353801047332	\$96,017.35	\$27,845.03
132	TEGRETE CORPORATION	182353801040783	\$62,662.79	\$18,172.21
133	T-FAL/WEAREVER	182353801020652	\$160,921.64	\$46,667.28
134	THANH CONG TEXTILE GARMENT INVESTMENT TRADING JOINT STOCK COMPANY	182353801039876	\$823,837.17	\$659,069.74
135	THE SEGERDAHL CORP.	182353801041302	\$107,735.77	\$31,243.37
136	TOY2U MANUFACTORY COMPANY LIMITED	182353801043069	\$140,264.48	\$40,676.70
137	TRC Master Fund LLC as Transferee of Abrim Enterprises, Inc.	182353801017130	\$76,376.00	\$22,149.04
138	TRC Master Fund LLC as Transferee of Chervon (HK) Ltd.	182353801039832	\$351,112.25	\$101,822.55
139	TRC Master Fund LLC as Transferee of IN GEAR FASHIONS INC	182353801015414	\$85,995.50	\$24,938.70
140	TRC Master Fund LLC as Transferee of Renaissance Imports, Inc.	182353801018591	\$97,135.30	\$28,169.24
141	TRC Master Fund LLC as Transferee of Superb international Co., Ltd. (#2)	182353801043100	\$112,051.29	\$32,494.87
142	TULIP HOME MANUFACTURE CO., LTD	182353801043467	\$166,913.46	\$48,404.90
143	TUP 130,LLC	182353801018155	\$58,824.23	\$17,059.03
144	UE 839 NEW YORK AVENUE LLC	182353801043352	\$80,278.17	\$23,280.67
145	URBAN EDGE CAGUAS LP	182353801043353	\$144,260.76	\$41,835.62
146	VOGUE TEX	182353801043190.00	\$147,365.54	\$42,736.01
147	WEIHAI LIANQIAO INT'L. COOP. GROUP CO., LTD.	182353801018202	\$509,027.63	\$147,618.01
148	WESTPORT CORPORATION	182353801021231	\$139,623.57	\$40,490.84
149	WING HING SHOES FACTORY LIMITED	182353801156410	\$113,164.43	\$32,817.68

Allowed Non-Opt-Out Claims				
Ref.	Creditor Name	Ballot ID	Settled Administrative Claim Amount	Final Distribution Amount
150	World Racing Group Inc.,	Case No. 18-23538	\$65,333.33	\$52,266.66
151	WPG WESTSHORE LLC	182353801018435	\$100,021.46	\$29,006.22
152	YAT FUNG (MACAO COMM OFFSHORE) LTD	182353801017502	\$44,606.25	\$22,883.01
153	ZHEJIANG FANSL CLOTHING CO. LTD.	182353801043483	\$491,803.23	\$142,622.94
154	ZURU LLC	182353801017847	\$172,941.64	\$50,153.08
Total			\$43,464,155.83	\$13,228,021.14

**Exhibit C**

**Disputed Claims**

Disputed Claims				
Ref.	Creditor Name	Ballot ID	Disputed Claim Amount	Cumulative Disputed Claim Reserve <sup>(1)</sup>
1	BARI TEXTILE MILLS (PVT) LTD	182353801013886	\$10,226.88	\$8,181.50
2	DAKS INDIA INDUSTRIES PVT LTD	182353801018017	\$38,180.70	\$30,544.56
3	ERIC JAY LTD	182353801040197	\$48,093.80	\$38,475.04
4	FEROZA GARMENTS LTD	182353801013767	\$228,225.46	\$117,079.66
5	FRIEND SMITH & CO INC	182353801015564	\$29,722.93	\$15,247.86
6	HKD Global Limited*	182353801041815	\$211,765.42	\$98,050.52
7	HOLDSUN GROUP LIMITED*	182353801043016	\$111,489.36	\$51,621.22
8	HSM (FAR EAST) CO LIMITED	182353801039850	\$67,420.80	\$53,936.64
9	IGOSEATING LIMITED	182353801043077	\$39,041.78	\$20,028.43
10	LONG CHARM TRADING LIMITED	182353801017445	\$144,729.84	\$74,246.41
11	NANO STAR VENTURES LIMITED	182353801043027	\$9,427.47	\$7,541.98
12	NINGBO JADE SHOES CO LTD	182353801017452	\$36,401.25	\$29,121.00
13	Olympus Peak Master Fund LP as Transferee of Cleva Hong Kong*	182353801040544	\$2,197,126.61	\$1,016,681.11
14	PACO (CHINA) GARMENT LTD	182353801043153	\$230,970.87	\$184,776.70
15	PRIZER PAINTER STOVE WORKS	182353801040598	\$61,321.83	\$31,458.09
16	PRUDENT INTERNATIONAL LTD	182353801013785	\$24,945.60	\$12,797.09
17	QUALITY HOUSE INT	182353801039809	\$62,324.18	\$31,972.30
18	RADIANT EXPORTS	182353801017024	\$111,829.44	\$89,463.55
19	SHANDONG LAWRENCE TEXTILES CO LTD*	182353801017463	\$78,619.42	\$36,379.74
20	STRONG PROGRESS GARMENT FACTORY COMPANY LIMITED	182353801040763	\$386,905.02	\$198,482.28
21	TA HSING ELECTRIC WIRE & CABLE	182353801016999	\$161,977.80	\$129,582.24
22	TANYA CREATIONS LLC	182353801020586	\$60,450.98	\$48,360.78
23	ZHEJIANG KATA TECHNOLOGY CO LTD	182353801017508	\$412,033.20	\$211,373.03
Total			\$4,763,230.64	\$2,535,401.73

(1) Cumulative Disputed Claim Reserve for holders of (i) Disputed Administrative Expense Claims in the Opt-In class will be 75% of the asserted claim, and (ii) Disputed Administrative Expense Claims in the Non Opt-Out class will be 80% of the asserted claim, in each case net of any distributions made prior to the claim being disputed on account of potential preference claims.

\* Denotes Opt-In Claim